



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Fourth Judicial Circuit, Atchison County

Segregation of Duties

The Circuit Clerk has not adequately segregated duties, and supervisory reviews of accounting records are not adequate. In addition, the Circuit Clerk has not limited user access rights in the Justice Information System (JIS). The Circuit Clerk and 3 of the 4 other clerks have access to perform all accounting duties within the JIS. These employees are assigned cash receipting responsibilities, with all but one having access to assess fees, receipt monies, void transactions, adjust costs, and approve cashier sessions. Segregation of duties, or adequate independent reviews, is necessary to help ensure all transactions are accounted for properly and assets are adequately safeguarded.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

All reports are available on our Web site: auditor.mo.gov